

Legal Notice

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STATE OF KANSAS
ELKHART CEMETERY DISTRICT
2018

NOTICE OF BUDGET HEARING

THE GOVERNING BODY OF THE ELKHART CEMETERY DISTRICT WILL MEET ON THE 17TH DAY OF AUGUST, 2017
AT 7:00 PM AT 800 NORTH STREET FOR THE PURPOSE OF HEARING AND ANSWERING
OBJECTIONS OF TAXPAYERS RELATING TO THE PROPOSED USE OF ALL FUNDS AND THE AMOUNT OF TAX TO BE LEVIED.

DETAILED BUDGET INFORMATION IS AVAILABLE AT THE MORTON COUNTY COURTHOUSE AND WILL BE AVAILABLE
AT THIS HEARING.

BUDGET SUMMARY

PROPOSED BUDGET 2018 EXPENDITURES AND THE AMOUNT OF 2017 TAX TO BE LEVIED ESTABLISH THE
MAXIMUM LIMITS OF THE 2018 BUDGET. ESTIMATED TAX RATE* IS SUBJECT TO CHANGE DEPENDING
ON FINAL ASSESSED VALUATION.

FUND	2016		2017		PROPOSED BUDGET 2018		
	PRIOR YEAR ACTUAL EXPENDITURES	ACTUAL TAX RATE*	CURRENT YEAR ESTIMATE OF EXPENDITURES	ACTUAL TAX RATE*	EXPENDITURES	AMOUNT OF 2017 TAX TO BE LEVIED	EST TAX RATE*
GENERAL	52,634	2.64	124,700	3.36	126,500	70,178	3.29
SPECIAL BENEFITS	7,190	0.26	7,000	0.31	8,000	7,250	0.34
TOTAL	59,794	2.90	131,700	3.68	134,500	XXXXXXXXXXXX	3.64
TOTAL TAX LEVIED	73,515		73,850		77,428		
ASSESSED VALUATION	25,215,726		20,015,363		21,299,629		
TOTAL	25,215,725		20,015,363		21,299,629		
OUTSTANDING INDEBTEDNESS, JANUARY 1.							
G.O. BONDS	2015		2016		2017		
	NONE		NONE		NONE		

*TAX RATES ARE EXPRESSED IN MILLS.


CLERK

Elkhart
Cemetery
2018

CERTIFICATE ✓

TO THE CLERK OF: MORTON COUNTY, STATE OF KANSAS
WE, THE UNDERSIGNED, DULY ELECTED, QUALIFIED AND ACTING OFFICERS OF

ELKHART CEMETERY DISTRICT

CERTIFY THAT: (1) THE HEARING MENTIONED IN THE ATTACHED PUBLICATION WAS HELD; (2) AFTER THE BUDGET HEARING THIS BUDGET WAS DULY APPROVED AND ADOPTED AS THE MAXIMUM EXPENDITURE FOR THE VARIOUS FUNDS FOR THE YEAR 2018; AND (3) THE AMOUNT(S) OF 2017 TAX TO BE LEVIED ARE WITHIN STATUTORY LIMITATIONS FOR THE 2018 BUDGET.

			2018 ADOPTED BUDGET		COUNTY CLERK'S USE ONLY
TABLE OF CONTENTS:		PAGE NO.	EXPENDITURES	AMOUNT OF 2017 TAX TO BE LEVIED	
COMPUTATION TO DETERMINE LIMIT FOR 2018 BUDGET		2			
ALLOCATION OF MVT, RVT, 16/20		3			
STATEMENT OF INDEBTEDNESS		NONE			
STATEMENT OF CONDITIONAL LEASE, ECT.		NONE			
GENERAL	15-1015	4			
SPECIAL BENEFITS	12-16-102	5	126,500	✓ 70,178	3.283
			8,000	✓ 7,250	1.340
TOTALS			134,500	77,428	3.423
PUBLICATION					
FINAL ASSESSED VALUATION					21,376,917

STATE USE ONLY
RECEIVED _____
REVIEWED BY _____
FOLLOW UP: YES _____ NO _____

ASSISTED BY:

HAY - RICE & ASSOCIATES, CHARTERED

P O BOX 2707

LIBERAL KS 67905-2707

Bill Bauer
Glenn Bredent

ATTEST: 8-22 2017

Ma Costa
COUNTY CLERK



GOVERNING BODY

2018

COMPUTATION TO DETERMINE LIMIT FOR 2018BASE LEVY

1. TOTAL TAX LEVY AMOUNT IN 2017 BUDGET (FROM 2017 BUDGET-CERTIFICATE PAGE)	73,650
2. LESS: TAX LEVIES ON BEHALF OF ANOTHER POLITICAL OR GOVERNMENTAL SUBDIVISION	
2017 LIBRARY LEVY (FROM 2017 BUDGET-CERTIFICATE PAGE)	
2017 RECREATION COMMISSION LEVY (FROM 2017 BUDGET-CERTIFICATE PAGE)	
2017 OTHER GOVERNMENTAL UNITY LEVY (FROM 2017 BUDGET-CERTIFICATE PAGE)	0
3. NET TAX LEVY (BASE)	73,650

PERCENTAGE ADJUSTMENTS

4. CPI ADJUSTMENT (LINE 4 PERCENTAGE MULTIPLIED BY LINE 3)	1.40%	1,031
5. VALUE OF NEW IMPROVEMENTS (FROM JUNE 15TH COUNTY CLERK VALUATION DOCUMENT)		53,067
6. 2017 PERSONAL PROPERTY VALUATION (FROM JUNE 15TH COUNTY CLERK VALUATION DOCUMENT)	4,472,341	
2016 PERSONAL PROPERTY VALUATION (FROM JUNE 15TH COUNTY CLERK VALUATION DOCUMENT)	3,730,960	
INCREASE IN TOTAL PERSONAL PROPERTY VALUATIONS		741,381
7. REAL PROPERTY ADDED TO JURISDICTION (FROM JUNE 15TH COUNTY CLERK VALUATION DOCUMENT)		0
8. REAL PROPERTY WHICH HAS CHANGED IN USE (FROM JUNE 15TH COUNTY CLERK VALUATION DOCUMENT)		0
9. EXPIRATION OF PROPERTY TAX ABATEMENT (FROM JUNE 15TH COUNTY CLERK VALUATION DOCUMENT)		0
10. TOTAL ASSESSED VALUE OF ADJUSTMENTS		794,448
11. TOTAL ASSESSED VALUATION JUNE 15, 2017 (FROM JUNE 15TH COUNTY CLERK VALUATION DOCUMENT)		21,299,629
12. ADJUSTMENT PERCENTAGE (LINE 10 DIVIDED BY LINE 11)		3.73%
13. DOLLAR VALUE OF ADJUSTMENTS (LINE 3 MULTIPLIED BY LINE 12 PERCENTAGE)		2,747
14. TOTAL PERCENTAGE ADJUSTMENTS		3,778

INCREASED TAX REVENUE ADJUSTMENT

15. PROPERTY TAX REVENUES SPENT ON DEBT SERVICE IN 2018 BUDGET (FROM 2018 BUDGET-CERTIFICATE PAGE)		0
LESS: PROPERTY TAX REVENUES SPENT ON DEBT SERVICE IN 2017 BUDGET (FROM 2017 BUDGET-CERTIFICATE PAGE)		0
DIFFERENCE		0
16. PROPERTY TAX REVENUE SPENT ON PUBLIC BUILDING COMMISSION AND LEASE PAYMENTS IN 2018 BUDGET		0
LESS: PROPERTY TAX REVENUES SPENT PUBLIC BUILDING COMMISSION AND LEASE PAYMENTS IN 2017 BUDGET		0
DIFFERENCE		0
17. PROPERTY TAX REVENUES SPENT ON SPECIAL ASSESSMENTS IN 2018 BUDGET		0
18. PROPERTY TAX REVENUES SPENT ON COURT JUDGEMENTS OR SETTLEMENTS AND ASSOCIATED LEGAL COSTS IN 2018 BUDGET		0
19. PROPERTY TAX REVENUES SPENT ON FEDERAL OR STATE MANDATES AND LOSS OF FUNDING FROM FEDERAL SOURCES		0
20. PROPERTY TAX REVENUES SPENT ON EXPENSES RELATED TO DISASTERS OR FEDERAL EMERGENCY IN 2018 BUDGET		0
21. LAW ENFORCEMENT EXPENSE-2018 BUDGET		0
LAW ENFORCEMENT EXPENSE-2017 BUDGET		0
CPI ADJUSTMENT	1.40%	0
LAW ENFORCEMENT EXPENSES-2017 BUDGET (INDEXED BY CPI)		0
INCREASED LAW ENFORCEMENT EXPENSE IN 2018 BUDGET		0
22. FIRE PROTECTION EXPENSE-2018 BUDGET		0
FIRE PROTECTION EXPENSE-2017 BUDGET		0
CPI ADJUSTMENT	1.40%	0
FIRE PROTECTION EXPENSES-2017 BUDGET (INDEXED BY CPI)		0
INCREASED FIRE PROTECTION EXPENSE IN 2018 BUDGET		0
23. EMERGENCY MEDICAL EXPENSE-2018 BUDGET		0
EMERGENCY MEDICAL EXPENSE-2017 BUDGET		0
CPI ADJUSTMENT	1.40%	0
EMERGENCY MEDICAL EXPENSES-2017 BUDGET (INDEXED BY CPI)		0
INCREASED EMERGENCY MEDICAL EXPENSE IN 2018 BUDGET		0

TOTAL INCREASED TAX REVENUE ADJUSTMENTSLEVY ON BEHALF OF ANOTHER POLITICAL OR GOVERNMENT SUBDIVISION

24. LIBRARY LEVY 2018 BUDGET		0
RECREATION COMMISSION LEVY 2018 BUDGET		
OTHER GOVERNMENTAL LEVY 2018 BUDGET		0
25. TOTAL LEVIES ON BEHALF OF ANOTHER POLITICAL OR GOVERNMENTAL SUBDIVISION		0
26. TOTAL COMPUTED TAX LEVY		77,428

✓ ALLOCATION OF MVT, RVT & 16/20M VEHICLE TAX

2017 BUDGETED FUNDS	TAX LEVY AMT IN	ALLOCATION FOR YEAR 2018			
		2017	MVT	RVT	16/20 VEH.
GENERAL	67,378		8,483	95	266
SPECIAL BENEFITS	6,272		790	9	25
TOTAL	73,650		9,273	104	291

	0.12590		
MVT FACTOR		0.00141	
		RVT FACTOR	0.00395
			16/20M FACTOR

NOTE: DO NOT ALLOCATE TO NEW, DISCONTINUED, OR ANY FUNDS THAT DID NOT HAVE A TAX LEVY IN 2017.

STATE OF KANSAS
ELHKART CEMETERY DISTRICT
2018

ADOPTED BUDGET

GENERAL FUND	PRIOR YEAR ACTUAL 2016	CURRENT YEAR ESTIMATE 2017	PROPOSED BUDGET YEAR 2018
UNENCUMBERED CASH BALANCE JANUARY 1	52,228	82,730	39,605
COUNTY TREASURER BALANCE JANUARY 1	0		XXXXXXXXXXXXXXXXXX
RECEIPTS:			
AD VALOREM TAX	66,064	67,378	XXXXXXXXXXXXXXXXXX
DELINQUENT TAX	2,097	703	872
MOTOR VEHICLE TAX	4,333	6,994	8,845
GRAVE OPENINGS/LOT SALES	10,525	6,500	7,000
INTEREST ON IDLE FUNDS	81		
MISCELLANEOUS	36		
DOES MISCELLANEOUS EXCEED 10% OF TOTAL REC			
TOTAL RECEIPTS	83,136	81,575	16,717
RESOURCES AVAILABLE	135,364	164,305	56,322
EXPENDITURES:			
PERSONAL SERVICES	35,399	60,000	65,000
CONTRACTUAL	15,518	30,000	30,000
COMMODITIES	1,717	5,000	5,000
CAPITAL OUTLAY	0	29,700	26,500
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXP			
TOTAL EXPENDITURES	52,634	124,700	126,500
UNENCUMBERED CASH BALANCE DECEMBER 31	82,730	39,605	XXXXXXXXXXXXXXXXXX
NON-APPROPRIATED BALANCE			126,500
TOTAL EXPENDITURES AND NON-APPROPRIATED BALANCE			70,178
TAX REQUIRED			
DELINQUENCY COMPUTATION			
AMOUNT OF 2017 AD VALOREM TAX			70,178

BUDGET AUTHORITY	107,900	124,700	126,500
BUDGET LAW VIOLATION	NO	NO	NO
CASH BASIS LAW VIOLATION	NO	NO	NO

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ADOPTED BUDGET

ELKHART CEMETERY SPECIAL BENEFITS	PRIOR YEAR ACTUAL 2016	CURRENT YEAR ESTIMATE 2017	PROPOSED BUDGET YEAR 2018
UNENCUMBERED CASH BALANCE, JANUARY 1	0	0	0
RECEIPTS:			
AD VALOREM TAX	6,511	6,272	XXXXXXXXXXXXXXXXXX
DELINQUENT TAX	211	41	49
MOTOR VEHICLE TAX	438	687	701
DOES MISCELLANEOUS EXCEED 10% OF TOTAL REC			
TOTAL RECEIPTS	7,160	7,000	750
TOTAL RESOURCES AVAILABLE	7,160	7,000	750
EXPENDITURES:			
EMPLOYEE BENEFITS	7,160	7,000	8,000
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXP			
TOTAL EXPENDITURES	7,160	7,000	8,000
UNENCUMBERED CASH BALANCE DECEMBER 31	0	0	
NON APPROPRIATED BALANCE			
TOTAL EXPENDITURES AND NON-APPROPRIATED BALANCE			8,000
TAX REQUIRED			7,250
DELINQUENCY COMPUTATION			
AMOUNT OF 2017 AD VALOREM TAX			7,250

BUDGET AUTHORITY	7,000	7,000	8,000
BUDGET LAW VIOLATION	NO	NO	NO
CASH BASIS LAW VIOLATION	NO	NO	NO